Internal Revenue Service
LB&I-IIC Team
OCT 07 2014
Received
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Form **1040X** (Rev. December 2011)

Department of the Treasury — Internal Revenue Service

Amended U.S. Individual Income Tax Return

► See separate instructions.

OMB No. 1545-0074

This return is for calendar year [X] 2011 [ ] 2010 [ ] 2009 [ ] 2008

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name	MI	Last name	Your social security number
JUAN D. REYES			[redacted]0937
If a joint return, spouse's first name	MI	Last name	Spouse's social security number
CATHERINE REYES			[redacted]3741
Home address (number and street). If you have a P.O. box, see instructions.	Apt no.		Your phone number
72 DARTMOUTH STREET			
City, town or post office. If you have a foreign address, also complete spaces below (see instructions).	State	ZIP code	
FOREST HILLS, NY 11375			
Foreign country name	Foreign province/county	Foreign postal code	

Amended return filing status. You **must** check one box even if you are not changing your filing status.
Caution. *You cannot change your filing status from joint to separate returns after the due date.*

[ ] Single [X] Married filing jointly [ ] Married filing separately
[ ] Qualifying widow(er) [ ] Head of household (If the qualifying person is a child but not your dependent, see instructions.)

Use Part III on page 2 to explain any changes	Line	A Original amount or as previously adjusted (see instructions)	B Net change — amount of increase or (decrease) — explain in Part III	C Correct amount
Income and Deductions				
1 Adjusted gross income. If net operating loss (NOL) carryback is included, check here ► [ ]	1	33,922.	71,533.	105,455.
2 Itemized deductions or standard deduction	2	27,854.	149.	28,003.
3 Subtract line 2 from line 1	3	6,068.	71,384.	77,452.
4 Exemptions. **If changing, complete Part I on page 2 and enter the amount from line 30**	4	7,400.		7,400.
5 Taxable income. Subtract line 4 from line 3	5	-1,332.	71,384.	70,052.
Tax Liability				
6 Tax. Enter method used to figure tax: Table	6		9,769.	9,769.
7 Credits. If general business credit carryback is included, check here ► [ ]	7			
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8		9,769.	9,769.
9 Other taxes	9			
10 Total tax. Add lines 8 and 9	10		9,769.	9,769.
Payments				
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (**if changing,** see instructions)	11	219.		219.
12 Estimated tax payments, including amount applied from prior year's return	12	1,340.		1,340.
13 Earned income credit (EIC)	13			
14 Refundable credits from [ ] Schedule M or Form(s) [ ] 2439 [ ] 4136 [ ] 5405 [ ] 8801 [ ] 8812 [ ] 8839 [ ] 8863 [ ] 8885 or [ ] other (specify):	14			
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	15			
16 Total payments. Add lines 11 through 15	16			1,559.
Refund or Amount You Owe *(Note. Allow 8-12 weeks to process Form 1040X.)*				
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	17			1,559.
18 Subtract line 17 from line 16 (If less than zero, see instructions)	18			
19 **Amount you owe.** If line 10, column C, is more than line 18, enter the difference	19			9,769.
20 If line 10, column C, is less than line 18, enter the difference. This is the amount overpaid on this return	20			
21 Amount of line 20 you want **refunded to you**	21			
22 Amount of line 20 you want **applied to your (enter year):** estimated tax				

POSTMARK DATE RECEIVED DATE
767
OCT 30 2014
OCT 02 2014
AUSTIN, TEXAS
IRS-AUSC

Exhibit
S

Complete and sign this form on Page 2.

BAA For Paperwork Reduction Act Notice, see instructions. FDIA1812L 01/19/12 Form **1040X** (Rev 12-2011)

Form **1040X** (Rev 12-2011) JUAN D. AND CATHERINE REYES [redacted]0937 Page **2**

Part I Exemptions

mplete this part **only** if you are:
- ıncreasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by a Midwestern disaster in 2008 or 2009.

See *Form 1040 or Form 1040A instructions and Form 1040X instructions.*		A Original number of exemptions or amount reported or as previously adjusted	B Net change	C Correct number or amount
23 Yourself and spouse. **Caution.** *If someone can claim you as a dependent, you cannot claim an exemption for yourself.*	23			
24 Your dependent children who lived with you	24			
25 Your dependent children who did not live with you due to divorce or separation	25			
26 Other dependents	26			
27 Total number of exemptions. Add lines 23 through 26	27			
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending.	28			
29 If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009	29			
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30			

31 List **ALL** dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.

(a) First name Last name	**(b)** Dependent's social security number	**(c)** Dependent's relationship to you	**(d)** Check box if qualifying child for child tax credit (see instructions)
			☐
			☐
			☐
			☐

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

☐ Check here if you did not previously want $3 to go to the fund, but now do.

☐ Check here if this is a joint return and your spouse did not previously want $3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

► Attach any supporting documents and new or changed forms and schedules.

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

► J D Reyes — Your signature — 08/03/14 Date ► Catherine Reyes — Spouse's signature. If a joint return, **both** must sign — 8/3/14 Date

Paid Preparer Use Only

► Sidney Yoskowitz — Preparer's signature — Date

SIDNEY YOSKOWITZ CPA — Print/type preparer's name

P01418762 — PTIN

☐ Check if self- employed

SIDNEY YOSKOWITZ & ASSOCIATES, LLP — Firm's name (or yours if self-employed)

445 NORTHERN BLVD STE 36
GREAT NECK, NY 11021-4804 — Firm's address, and ZIP code

(516) 466-6650 — Phone number

[redacted]4090 — EIN

Internal Revenue Service
LB&I-IIC Team

OCT 07 2014

Form **1040** Department of the Treasury — Internal Revenue Service (99)
U.S. Individual Income Tax Return 2011

OMB No. 1545-0074 | IRS Use Only — Do not write or staple in this space.

For the year Jan 1 - Dec 31, 2011, or other tax year beginning , 2011, ending , 20 | See separate instructions.

Your first name / MI / Last name: JUAN D. REYES		Your social security number: [redacted]0937
If a joint return, spouse's first name / MI / Last name: CATHERINE REYES		Spouse's social security number: [redacted]741
Home address (number and street). If you have a P.O. box, see instructions.: 72 DARTMOUTH STREET	Apartment no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office. If you have a foreign address, also complete spaces below (see instructions).: FOREST HILLS, NY 11375	State / ZIP code	**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund? Checking a box below will not change your tax or refund. [X] You [X] Spouse
Foreign country name	Foreign province/county / Foreign postal code	

Filing Status

Check only one box.

1. [ ] Single
2. [X] Married filing jointly (even if only one had income)
3. [ ] Married filing separately. Enter spouse's SSN above & full name here. ►
4. [ ] Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ►
5. [ ] Qualifying widow(er) with dependent child

Exemptions

6a [X] **Yourself.** If someone can claim you as a dependent, **do not** check box 6a. — Boxes checked on 6a and 6b: 2

b [X] **Spouse**

c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax cr (see instrs)

If more than four dependents, see instructions and check here ► [ ]

No. of children on 6c who: • lived with you; • did not live with you due to divorce or separation (see instrs); Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ► 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		
8a	**Taxable** interest. Attach Schedule B if required		49,299.
8b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		
9b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		
11	Alimony received		
12	Business income or (loss). Attach Schedule C or C-EZ		
13	Capital gain or (loss). Att Sch D if reqd. If not reqd, ck here ► [ ]		
14	Other gains or (losses). Attach Form 4797		
15a	IRA distributions — 15a — b Taxable amount		2,188.
16a	Pensions and annuities — 16a — b Taxable amount		25,000.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		
18	Farm income or (loss). Attach Schedule F		
19	Unemployment compensation		
20a	Social security benefits — b Taxable amount	20a 34,080.	28,968.
21	Other income		
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ►		105,455.

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ►	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35		0.
37	Subtract line 36 from line 22. This is your **adjusted gross income** ►		105,455.

POSTMARK DATE 09 30 2014 AUSTIN, TEXAS

RECEIVED DATE 10 02 2014 IRS-AUSC

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 11/07/11 Form **1040** (2011)

Form **1040** (2011) JUAN D. AND CATHERINE REYES [redacted]0937 Page **2**

Tax and Credits

38 Amount from line 37 (adjusted gross income) — 38: 105,455.

39a Check if: [X] **You** were born before January 2, 1947, [ ] Blind. [X] **Spouse** was born before January 2, 1947, [ ] Blind. **Total boxes checked** ► 39a: 2

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ► 39b [ ]

Standard Deduction for —
- People who check any box on line 39a **or** 39b **or** who can be claimed as a dependent, see instructions.
- All others: Single or Married filing separately, $5,800; Married filing jointly or Qualifying widow(er), $11,600; Head of household, $8,500

40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see instructions)		40	28,003.
41	Subtract line 40 from line 38		41	77,452.
42	**Exemptions.** Multiply $3,700 by the number on line 6d		42	7,400.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43	70,052.
44	**Tax** (see instrs). Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ] 962 election		44	9,769.
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45	0.
46	Add lines 44 and 45 ►		46	9,769.
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 23	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit (see instructions)	51		
52	Residential energy credits. Attach Form 5695	52		
53	Other crs from Form: a [ ] 3800 b [ ] 8801 c [ ]	53		
54	Add lines 47 through 53. These are your **total credits**		54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ►		55	9,769.

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59a	Household employment taxes from Schedule H	59a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	59b	
60	Other taxes. Enter code(s) from instructions	60	
61	Add lines 55-60. This is your **total tax** ►	61	9,769.

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	219.		
63	2011 estimated tax payments and amount applied from 2010 return	63	1,340.		
64a	**Earned income credit (EIC)**	64a			
b	Nontaxable combat pay election ► 64b				
65	Additional child tax credit. Attach Form 8812	65			
66	American opportunity credit from Form 8863, line 14	66			
67	First-time homebuyer credit from Form 5405, line 10	67			
68	Amount paid with request for extension to file	68			
69	Excess social security and tier 1 RRTA tax withheld	69			
70	Credit for federal tax on fuels. Attach Form 4136	70			
71	Credits from Form: a [ ] 2439 b [ ] 8839 c [ ] 8801 d [ ] 8885	71			
72	Add lns 62, 63, 64a, & 65-71. These are your **total pmts** ►			72	1,559.

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** — 73:

74a Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ► [ ] — 74a:

Direct deposit? See instructions.

► b Routing number ► c Type: [ ] Checking [ ] Savings

► d Account number

75 Amount of line 73 you want **applied to your 2012 estimated tax** ► 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay see instructions ► 76: 8,226.

77 Estimated tax penalty (see instructions) 77: 16.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] **Yes.** Complete below. [ ] **No**

Designee's name ► SIDNEY YOSKOWITZ CPA Phone no. ► (516) 466-6650 Personal identification number (PIN) ► 18762

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		PHYSICIAN	
Spouse's signature. If a joint return, **both** must sign.	**Date**	**Spouse's occupation**	**If the IRS sent you an Identity Protection PIN, enter it here (see inst)**
		HOUSEWIFE	

Paid Preparer's Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
SIDNEY YOSKOWITZ CPA				P01418762

Firm's name ► SIDNEY YOSKOWITZ & ASSOCIATES, LLP

Firm's address ► 445 NORTHERN BLVD STE 36, GREAT NECK, NY 11021-4804

Firm's EIN ► [redacted]4090

Phone no. (516) 466-6650

Form **1040** (2011)

FDIA0112L 11/07/11

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

► See separate instructions.
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140
2011
Attachment Sequence No. **06**

Name(s) shown on tax return: JUAN D. AND CATHERINE REYES

Identifying number: [redacted]0937

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than $1,000? — **Yes** → **Do not file Form 2210.** You do not owe a penalty.

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? — **Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

No ↓

You may owe a penalty. Does any box in Part II below apply? — **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** in Part II apply?
- **Yes** → You must figure your penalty.
- **No** ↓ You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

No ↓

Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Part I — Required Annual Payment (see instructions)

1	Enter your 2011 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	9,769.
2	Other taxes, including self-employment tax (see instructions)	2	
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, American opportunity credit (Form 8863, line 14), first-time homebuyer credit (Form 5405, line 10), credit for federal tax paid on fuels, adoption credit, refundable credit for prior year minimum tax (Form 8801, line 27), health coverage tax credit, and credit determined under section 1341(a)(5)(B) (see instructions)	3	0.
4	Current year tax. Combine lines 1, 2, and 3. If less than $1,000, **stop;** you do not owe a penalty. **Do not** file Form 2210	4	9,769.
5	Multiply line 4 by 90% (.90) — 5: 8,792.		
6	Withholding taxes. **Do not** include estimated tax payments (see instructions)	6	219.
7	Subtract line 6 from line 4. If less than $1,000, **stop;** you do not owe a penalty. **Do not** file Form 2210	7	9,550.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	2,856.
9	**Required annual payment.** Enter the **smaller** of line 5 or line 8	9	2,856.

Next: Is line 9 more than line 6?

☐ **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.

☒ **Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.
- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
- If box **A** or **E** applies (but not **B, C,** or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II — Reasons for Filing. Check applicable boxes. If none apply, do not file Form 2210.

A ☐ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.

B ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.

C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method.** You must figure the penalty using Schedule AI and file Form 2210.

D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.

E ☐ You filed or are filing a joint return for either 2010 or 2011, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

rt IV | **Regular Method** (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A — Figure Your Underpayment		**Payment Due Dates** (a) 4/15/11	(b) 6/15/11	(c) 9/15/11	(d) 1/15/12
18 **Required installments.** If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column	18	714.	714.	714.	714.
19 Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. **Do not file Form 2210 unless you checked a box in Part II**	19	725.	725.	55.	54.
Complete lines 20 through 26 of one column before going to line 20 of the next column.					
20 Enter the amount, if any, from line 26 in the previous column	20		11.	22.	
21 Add lines 19 and 20	21		736.	77.	54.
22 Add the amounts on lines 24 & 25 in previous column	22				637.
23 Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19	23	725.	736.	77.	0.
24 If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-	24		0.	0.	
25 **Underpayment.** If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26. ►	25			637.	714.
26 Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column	26	11.	22.		

Section B — Figure the Penalty (Use the Worksheet for Form 2210, Part IV, Section B – Figure the Penalty in the instructions).

27 **Penalty.** Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B – Figure the Penalty. Also include this amount on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. **Do not file Form 2210 unless you checked a box in Part II** ►	27	$ 16.

Form **2210** (2011)

2011 Underpayment Penalty Worksheet

Client REYESAMD JUAN D. AND CATHERINE REYES [redacted]0937

Required Installment	Payment			Penalty				
	Date	Type *	Amount	Underpayment	Days Late	Rate	Amount of Penalty **	Penalty per Period
First Qtr								
714.	4/15/11	2	55.	659.				
	4/15/11	3	659.					
Second Qtr								
714.	6/15/11	3	11.	703.				
	6/15/11	2	55.	648.				
	6/15/11	3	648.					
Third Qtr								
714.	9/15/11	3	22.	692.				
	9/15/11	2	55.	637.	15	0.040	1.05	
Total								1.05
Rate Change	9/30/11			637.	107	0.030	5.60	
	1/15/12	2	54.	583.	91	0.030	4.35	
	4/15/12	5	583.					
Total								9.95
Fourth Qtr								
714.	1/15/12			714.	91	0.030	5.33	
	4/15/12	5	714.					
Total								5.33

TOTAL UNDERPAYMENT PENALTY .... 16.

* 1 = Overpayment
2 = Withholding
3 = Estimate
4 = Extension
5 = Paid with return

** Underpayment x $\frac{\text{Days Late}}{\text{366 or 365}}$ x Rate

FDIL1601L 05/03/11

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2011

Attachment Sequence No. **07**

artment of the Treasury
ernal Revenue Service (99)

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

Name(s) shown on Form 1040: JUAN D. AND CATHERINE REYES

Your social security number: [redacted]0937

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	2,316.		
	2	Enter amount from Form 1040, line 38 — 2: 105,455.				
	3	Multiply line 2 by 7.5% (.075)	3	7,909.		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	0.
Taxes You Paid	5	State and local **(check only one box):** a ☐ Income taxes, or b ☒ General sales taxes	5	611.		
	6	Real estate taxes (see instructions)	6	16,258.		
	7	Personal property tax	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	16,869.
Interest You Paid	10	Home mtg interest and points reported to you on Form 1098	10	10,384.		
Note. Your mortgage interest deduction may be limited (see instrs).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ▶	11			
	12	Points not reported to you on Form 1098. See instrs for spcl rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instrs.)	14			
	15	Add lines 10 through 14			15	10,384.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instrs	16	750.		
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	750.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	0.
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses — investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 — 25				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	0.
Other Miscellaneous Deductions	28	Other — from list in instructions. List type and amount ▶			28	0.
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	28,003.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐				

SCHEDULE B (Form 1040A or 1040)
Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040. ► See Instructions.

OMB No. 1545-0074
2011
Attachment Sequence No. **08**

Name(s) shown on return: JUAN D. AND CATHERINE REYES

Your social security number: [redacted]937

Part I Interest

(See instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

		Amount
1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►		
CHASE	1	292.
LLOYDS BANK TSB		49,007.
2 Add the amounts on line 1	2	49,299.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ►	4	49,299.

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

		Amount
5 List name of payer ►	5	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ►	6	0.

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions.)

You must complete this part if you (a) had over $1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.	Yes	No
7a At any time during 2011, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions	X	
If 'Yes,' are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements	X	
b If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ► Switzerland		
8 During 2011, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions		X

Schedule **E** (Form 1040) 2011 Attachment Sequence No. **13** Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

JAN D. AND CATHERINE REYES

Your social security number [redacted]0937

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ **Yes** ☒ **No**

If you answered 'Yes,' see instructions before completing this section.

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if any amount is not at risk
A	424 AVALINE LLC	P	☐	[redacted]3603	☐
B	424 AVALINE LLC	P	☐	[redacted]3603	☐
C	91 AVALINE LLC	P	☐	[redacted]3789	☐
D	91 AVALINE LLC	P	☐	[redacted]3789	☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K-1**	**(h)** Nonpassive loss from **Schedule K-1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30 Add columns (g) and (j) of line 29a . . . **30**

31 Add columns (f), (h), and (i) of line 29b . . . **31**

32 **Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below . . . **32**

Part III Income or Loss From Estates and Trusts

33	**(a)** Name	**(b)** Employer ID no.
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K-1**	**(e)** Deduction or loss from **Schedule K-1**	**(f)** Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35 Add columns (d) and (f) of line 34a . . . **35**

36 Add columns (c) and (e) of line 34b . . . **36**

37 **Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below . . . **37**

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38 **(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from Schedules Q, line 2c (see instructions)	**(d)** Taxable income (net loss) from Schedules Q, line 1b	**(e)** Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . **39**

Part V Summary

40 Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below . . . **40**

41 **Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 . . . ► **41**

42 **Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions) . . . **42**

43 **Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . **43**

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

► See separate instructions.
► Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2011

Attachment Sequence No. **88**

Name(s) shown on return: JUAN D. AND CATHERINE REYES

Identifying number: [redacted]0937

Part I 2011 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)				
1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b			
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c			
d Combine lines 1a, 1b, and 1c			1d	
Commercial Revitalization Deductions From Rental Real Estate Activities				
2 a Commercial revitalization deductions from Worksheet 2, column (a)	2a			
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b			
c Add lines 2a and 2b			2c	
All Other Passive Activities				
3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3a			
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	-35,790.		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c			
d Combine lines 3a, 3b, and 3c			3d	-35,790.
4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4	-35,790.

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See the instructions for an example.*

5 Enter the **smaller** of the loss on line 1d or the loss on line 4			5	
6 Enter $150,000. If married filing separately, see the instructions	6			
7 Enter modified adjusted gross income, but not less than zero (see instructions)	7			
Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8 Subtract line 7 from line 6	8			
9 Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	
10 Enter the **smaller** of line 5 or line 9			10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11 Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 **Total losses allowed from all passive activities for 2011.** Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return	16	

BAA For Paperwork Reduction Act Notice, see instructions. Form **8582** (2011)

FDIZ1901L 12/12/11

Form **8582** (2011) JUAN D. AND CATHERINE REYES [redacted]937 Page **2**

ution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

orksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ►					

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ►			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
424 AVALINE LLC		16,343.			16,343.
424 AVALINE LLC		3,984.			3,984.
91 AVALINE LLC		12,433.			12,433.
91 AVALINE LLC		3,030.			3,030.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ►		35,790.			

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ►			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
424 AVALINE LLC	Sch E Ln 28	16,343.	0.456635	16,343.
424 AVALINE LLC	Sch E Ln 28	3,984.	0.111316	3,984.
91 AVALINE LLC	Sch E Ln 28	12,433.	0.347388	12,433.
91 AVALINE LLC	Sch E Ln 28	3,030.	0.084661	3,030.
Total ►		35,790.	1.00	35,790.

Form 8582 (2011) JUAN D. AND CATHERINE REYES [redacted]0937 Page 3

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
424 AVALINE LLC	Sch E Ln 28	16,343.	16,343.	0.
424 AVALINE LLC	Sch E Ln 28	3,984.	3,984.	0.
91 AVALINE LLC	Sch E Ln 28	12,433.	12,433.	0.
91 AVALINE LLC	Sch E Ln 28	3,030.	3,030.	0.
Total ►		35,790.	35,790.	0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Name of activity . . .					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Total ►		0.	1.00	0.	0.
Name of activity . . .					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule ►					
b Net income from form or schedule ►					
c Subtract line 1b from line 1a. If zero or less, enter -0- ►					
Total ►		0.	1.00	0.	0.